

Instructions for Completing form **LIQ 526** **DOMESTIC & MICRO BREWERY SUMMARY TAX REPORT**

This report must be filed every month INCLUDING MONTHS WHEN THERE IS NO ACTIVITY. Reports must be postmarked on or before the 20th of the month following activity. When the 20th falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day. **No Activity completed forms may be sent to the address noted on report form, e-mailed to beerwinetaxes@liq.wa.gov, or faxed to (360) 704-4909.**

License Number: Enter six digit Liquor Control Board licensee number.
 License Name: Enter trade name per 6 digit license number assigned by the WSLCB.
 Location Address: Enter location address of licensee number.
 City, State, Zip: Enter City, State and Zip Code.
 MONTH/YEAR: Enter month and year for which activity occurred.

First column corresponds to number on form. Report in Barrels (31 Gallons in a barrel); Round to 2 decimal places.

Part 1	NET PRODUCTION
(1)	PRODUCTION: Using TTB Form 5130.9, Column (b), add lines 2, 3, and 11 then subtract lines 27, 28, 30, and 31. Using TTB Form 5130.26, Part 1, add lines 1, 2, and 5 then subtract lines 13, 14, and 15. This is your total net production of beer, if none enter a zero.

Part 2	REMOVALS FROM BREWERY
1. a & b	NON-TAXABLE SALES - (round to 2 decimals)
(2)	Enter sales to Washington Beer Distributors. Includes samples given to Distributors. Must equal totals on line 6 of Form LIQ 526-A (Report of Sales to Washington Beer Distributor).
(3)	Enter total sales to the WSLCB; Military within Washington, Interstate Common Carrier, Exports (all shipments leaving the state EXCEPT for Direct Shipments to consumers: i.e. – distributors, retail licensees, samples, and donations to non-profits).
2. a & b	TAXABLE SALES - (round to 2 decimals) (Be sure to use correct tax rate column.)
(4)	Enter total sales to Retail consumers (including Direct Shipments to all consumers), Samples used to promote sales within Washington (does not include tasting free of charge at the brewery), and Donations to qualifying non-profit charitable organizations in Washington per 501c (3) IRS code.
(5)	Enter total sales to Retail Licensees (i.e. - restaurants, grocery stores).
(6)	Enter total of taxable sales (total of lines 4 and 5).
(7)	Total of box 2, 3, and line 6. Must equal the TTB Form 5130.9 Net Removals, Column (g), adding lines 14, 15, and 16 then subtracting lines 7 and 8. Or must equal TTB Form 5130.26, Part 1, line 10 minus line 4.

	TAX COMPUTATION: Calculating Taxes and Penalties (round to 2 decimals)
(8)	Sum of line (6) multiplied by \$8.080 per barrel.
(9)	Sum of (6) multiplied by \$4.782 per barrel.
(10)	Enter current tax due; sum of box (8) plus (9).
(11)	Enter the amount of penalty due for late reporting (Reports are due the 20 th of the following month. Penalties accumulate at 2% per month).
(12)	Enter the amount of any Refund, show as negative number, or any Adjustment (Balance due or correction) show as positive number.
(13)	Enter Total Due after adjustment(s).

	Certified True and Correct Under Penalty of Perjury
	Signature of Person Completing Form: MUST SIGN IF PAPER FORM IS MAILED
	Enter printed Name of person who completed the form
	Enter the date form completed
	Enter the telephone number of person who completed the form

BEER RETURNED TO BREWERY BY WASHINGTON WHOLESALERS: The brewery must issue a credit that includes Washington beer taxes, at the time the beer is returned. All beer returned for resale should be returned to stock. On TTB Form 5130.9 show such returns on lines 7 or 8 (which ever applies) and reduce your Federal excise taxes for the month. To recover the state beer taxes paid on returns, reduce the taxable sales listed in Part 2 NET TAXABLE SALES, Section 2 (a) & (b), lines 4 and 5 by the number of barrels returned. For returns with NO state beer taxes paid (i.e., exports), reduce the non-taxable sales listed in Part 2 NON-TAXABLE SALES, Section 1 (a) & (b), lines 2 and 3 by the number of barrels returned.

DO NOT REPORT on this form any removals for: CONSUMPTION ON PREMISES (i.e. TASTING), INVENTORY SHORTAGES OR GAINS OF CASE OR KEG STOCK.

Current license lists and reporting forms are available at LCB website:

<http://www.liq.wa.gov/publications/WineandBeer.asp>

Questions may be e-mailed to: beerwinetaxes@liq.wa.gov